

APPLICATION FOR IN-STATE VOLUNTARY DISCLOSURE

Persons or businesses who purchase tangible personal property from a retailer outside this state for storage, use, or other consumption in this state are required to report and pay tax on the purchase price of such property to the Board. Revenue and Taxation Code section 6487.06 was enacted pursuant to Assembly Bill 1741 to encourage persons who have not reported and paid their use tax liability to voluntarily come forward.

The Board of Equalization (Board) has established a voluntary use tax liability disclosure program for in-state qualified purchasers who wish to acknowledge their liability for California use tax. By voluntarily coming forward to the Board under this program, you may be able to limit your liability for tax, penalties, and interest due for prior periods. Ordinarily, if you did not file a return, the Board can send you a bill ("deficiency determination") for the amounts owed as late as eight years after the quarterly period in which the purchases were made. However, if you qualify for the In-State Voluntary Disclosure Program, the billing period is limited to three years (see Revenue and Taxation Code, section 6487.06). In addition, you may be relieved of applicable penalties (see below).

Please complete this form if you wish to apply for the In-State Voluntary Disclosure Program. By completing and signing the form, you are representing that you are a qualified purchaser who meets all of the following:

- Reside or are located within California, and have *not* previously registered with the Board,
- Have *not* previously filed an Individual Use Tax Return with the Board,
- Are *not* engaged in business in this state as a retailer, as defined in Revenue and Taxation Code section 6015,
- Have *not* been contacted by the Board for failure to report the use tax imposed by Revenue and Taxation Code section 6202, and
- Are *not* purchasing a vehicle, vessel or aircraft.

In addition, by completing and signing this form, you are further representing that your previous failure to register with the Board, file returns, and pay tax was not due to negligence, intentional disregard of the law, or intent to evade the provisions of the California Revenue and Taxation Code.

Your local Board office will contact you after receiving this completed form. Staff will complete your registration, mail the appropriate tax returns for you to complete and return, and arrange for you to pay any tax, interest, or penalty due. You will be notified if you do not qualify for the In-State Voluntary Disclosure Program.

Please complete the following information and return the application to the Board office nearest you (see back).

BUSINESS NAME (if operating a business)		SSN OR FEIN	
YOUR NAME		TYPE OF BUSINESS (if applicable)	
ADDRESS (street, city, state, zip code)			
PERIOD BUSINESS OPERATED IN CALIFORNIA (if applicable)			
From		To	
Month/Day/Year		Month/Day/Year	
TYPE OF OWNERSHIP			
<input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Non-Profit Corporation <input type="checkbox"/> Husband/Wife Partnership <input type="checkbox"/> Other			
DESCRIBE YOUR BUSINESS OPERATIONS IN CALIFORNIA (if applicable):			
TELEPHONE NO.		AMOUNT OF TAX OWED	
SIGNATURE		DATE	

Application for relief from penalty: You may be relieved of certain penalties due if you failed to make a timely payment or file a return due to reasonable cause and circumstances beyond your control, which occurred despite your exercise of ordinary care and the absence of willful neglect. To seek such relief, you must file a statement, (BOE-735, *Request for Relief of Penalty*) under penalty of perjury, setting forth the facts on which your claim for relief from penalty is based. **In addition, please submit form BOE-400-MCU, California Consumer Use Tax Account Application, along with your BOE-735 and this application.**

CALIFORNIA STATE BOARD OF EQUALIZATION

Field Office Locations and Addresses**HEADQUARTERS**

Sacramento	PO Box 942879, 94279-0001	800	400-7115
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CALIFORNIA CITIES	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, 93301-1922 (PO Box 1728, 93302-1728)	661	395-2880
Culver City	5901 Green Valley Circle, Suite 200, 90230-6948 (PO Box 3652, 90231-3652)	310	342-1000
El Centro	1550 W. Main Street, 92243-2832 Note: closed 12 noon to 1 p.m. M-F	760	352-3431
Eureka	134 D Street, Suite 301, 95501-0455 (PO Box 4884, 95502-4884) Note: closed 12 noon to 1 p.m. M-F	707	445-6500
Fresno	5070 N. Sixth Street, Suite 110, 93710-7504 (PO Box 28580, 93729-8580)	559	248-4219
Kearny Mesa	9225 Clairemont Mesa Boulevard, San Diego, CA 92123 Note: closed 12 noon to 1 p.m. M-F	858	636-3191
Laguna Hills	23141 Moulton Parkway, Suite 100, 92653-1242	949	461-5711
Long Beach	100 West Broadway, Suite 305, 90802-4431	562	901-2483
Norwalk	12440 E. Imperial Highway, Suite 200, 90650-8397 (PO Box 409, 90651-0409)	562	466-1694
Oakland	1515 Clay Street, Suite 303, 94612-1432	510	622-4100
Rancho Mirage	42-700 Bob Hope Drive, Suite 301, 92270-7167	760	346-8096
Redding	2881 Churn Creek Road, Suite B, 96002-1146 (PO Box 492529, 96049-2529)	530	224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	909	680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	916	227-6700
Salinas	111 East Navajo Drive, Suite 100, 93906-2452	831	443-3003
San Diego	1350 Front Street, Rm 5047, 92101-3698	619	525-4526
San Francisco	121 Spear Street, Suite 460, 94105-1584	415	356-6600
San Jose	250 South Second Street, 95113-2706	408	277-1231
San Marcos	334 Via Vera Cruz, Suite 107, 92069-2694	760	510-5850
Santa Ana	28 Civic Center Plaza, Rm 239, 92701-4011	714	558-4059
Santa Rosa	50 D Street, Rm 230, 95404-4791 (PO Box 730, 95402-0730)	707	576-2100
Stockton	31 East Channel Street, Suite 264, 95202-2314	209	948-7720
Suisun City	333 Sunset Avenue, Suite 330, 94585-2003	707	428-2041
Torrance	680 W. Knox Street, Suite 200, 90502-1358 (PO Box T, 90508-0270)	310	516-4300
Van Nuys	15350 Sherman Way, Suite 250, 91406-4203 (PO Box 7735, 91409-7735)	818	904-2300
Ventura	4820 McGrath Street, Suite 260, 93003-7778	805	677-2700
West Covina	1521 West Cameron Avenue, Suite 300, 91790-2738 (PO Box 1500, 91793-1500)	626	480-7200

OUT-OF-STATE FIELD OFFICES

Sacramento	3321 Power Inn Road, Suite 130, 95826-3893 (PO Box 188268, 95818-8268)	916	227-6600
Chicago, Illinois	120 N. La Salle, Suite 1600, 60602-2412	312	201-5300
New York, N.Y.	205 East 42nd Street, Suite 1100, 10017-5706	212	697-4680
Houston, Texas	1155 Dairy Ashford, Suite 550, 77079-3007	281	531-3450

TDD INFORMATION

California Relay Telephone Service for the Deaf and Hearing Impaired — TDD/TTY 800-735-2929

Addresses and telephone numbers are current as of 12-15-03, but are subject to change. We recommend you call the office before visiting.

Unless otherwise noted all offices are open from 8 a.m. to 5 p.m. Monday-Friday, excluding state holidays.